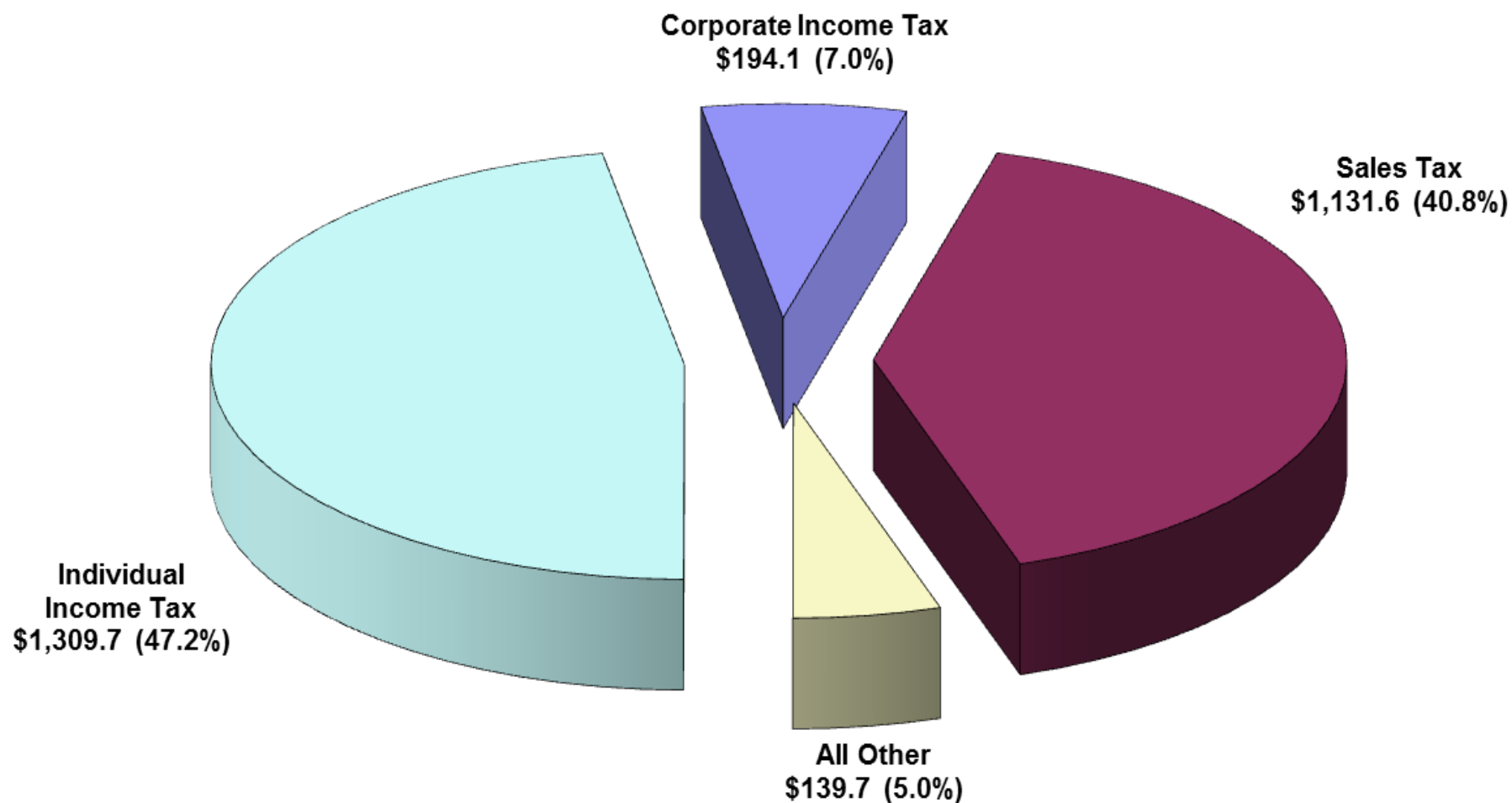
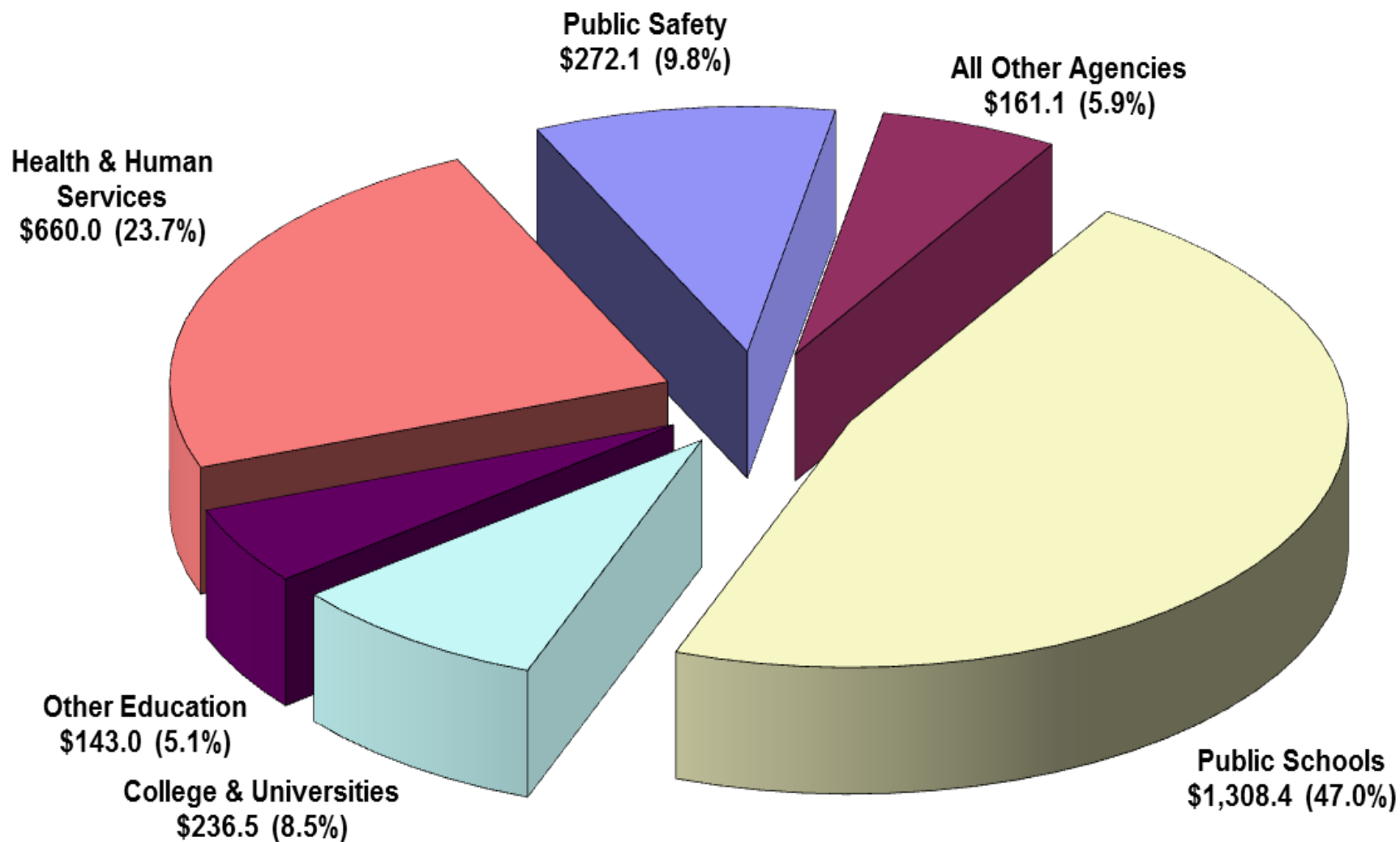


- I. Where do Public School Funds come from?
- II. How are Public School funds distributed?
- III. How is Average Daily Attendance (ADA) calculated?
- IV. What is a Support Unit and how is it calculated?
- V. What is Salary-based Apportionment and how is it calculated?
- VI. How much is a Support Unit worth?
- VII. What is a Distribution Factor and how is it calculated?
- VIII. What is the Payment Distribution Schedule?
- IX. How is a School District's / Charter School's foundation payment calculated?
- X. What are the three main reasons that revenues per ADA vary?
- XI. Questions and Answers

**STATE OF IDAHO
FY 2014 GENERAL FUND
Millions of Dollars (% of total)**

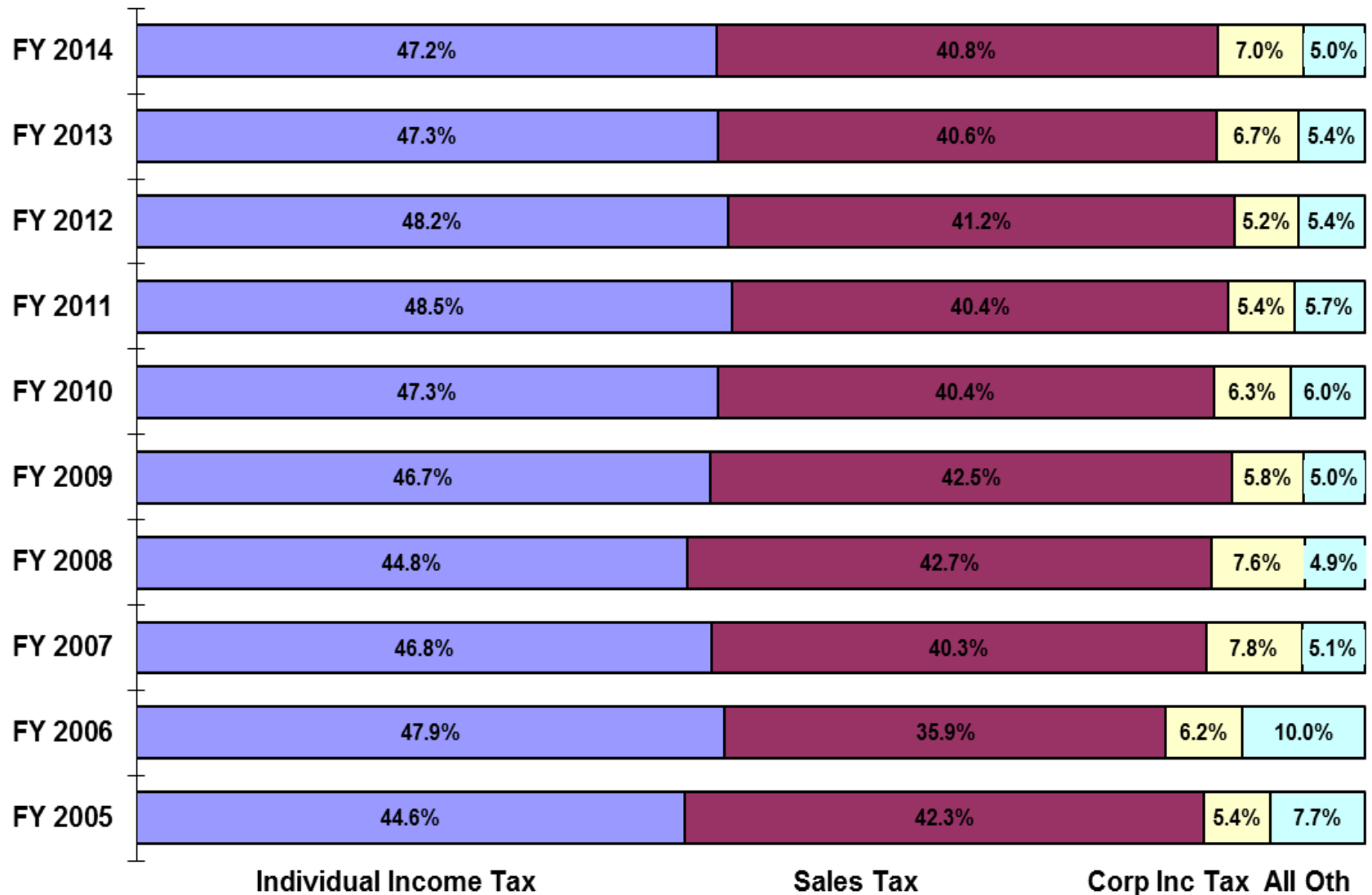


Total Estimated Revenue - \$2,775.1

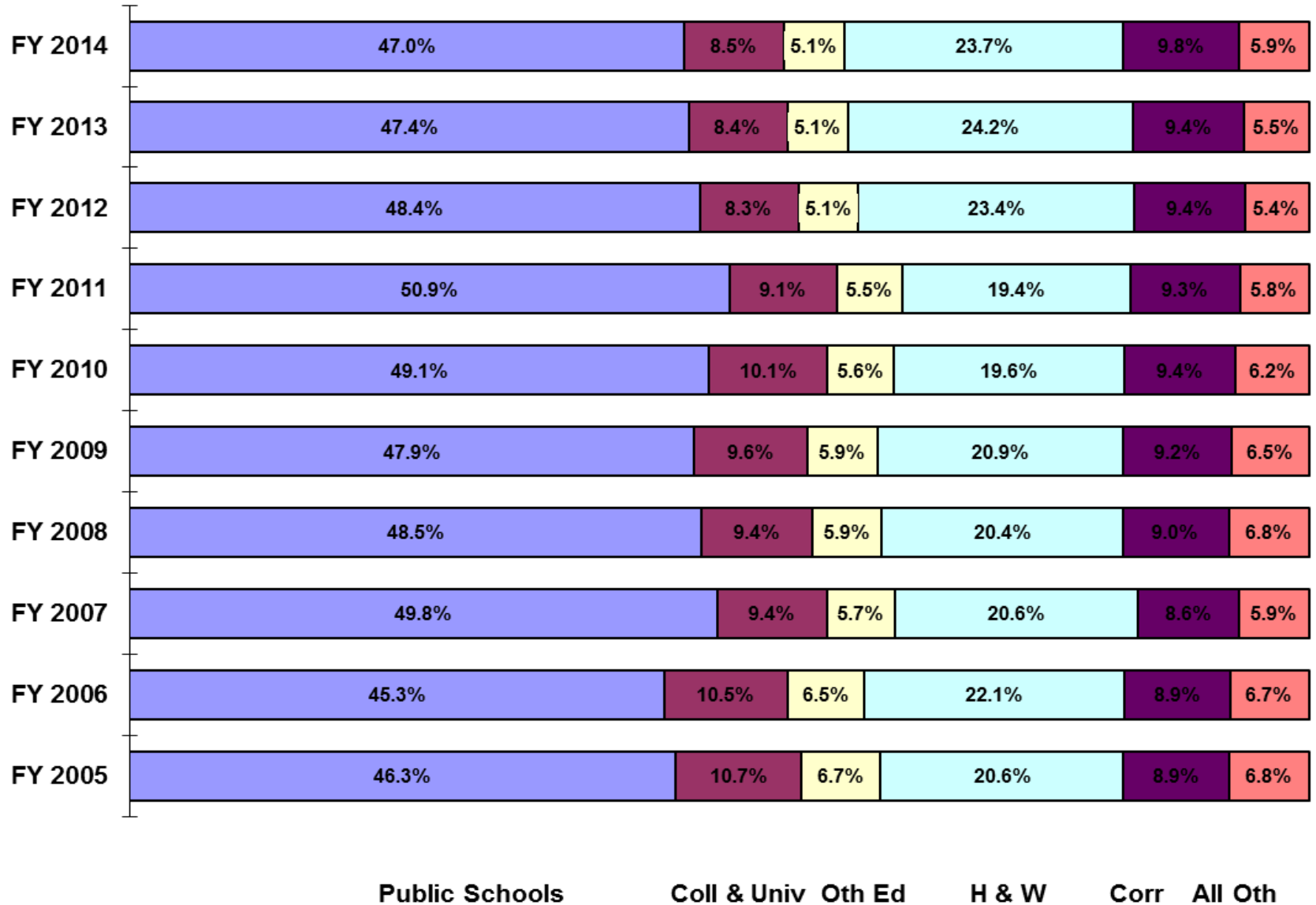


Total Appropriations - \$2,781.0

PERCENTAGE SOURCE OF GENERAL FUND REVENUES



PERCENTAGE DISTRIBUTION OF ORIGINAL GENERAL FUND APPROPRIATIONS



Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME. (Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40	1 or more as computed
31 --- 40.99 ADA.....	---	1
26 --- 30.99 ADA.....	--- .....	.85
21 --- 25.99 ADA.....	--- .....	.75
16 --- 20.99 ADA.....	--- .....	.6
8 --- 15.99 ADA.....	--- .....	.5
1 --- 7.99 ADA.....	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
.....	23 ...grades 4,5,& 6....	
.....	20 ...grades 1,2,& 3....	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.09 ADA	15	4.0
33.6 to 51.69 ADA	13	2.8
16.6 to 33.59 ADA	12	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 --- 749.99 ADA.....	16.....	28
300 --- 399.99 ADA.....	14.5.....	22
200 --- 299.99 ADA.....	13.5.....	17
100 --- 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7-12.....	.....	8
Grades 9-12.....	.....	6
Grades 7- 9.....	.....	1 per 14 ADA
Grades 7- 8.....	.....	1 per 16 ADA

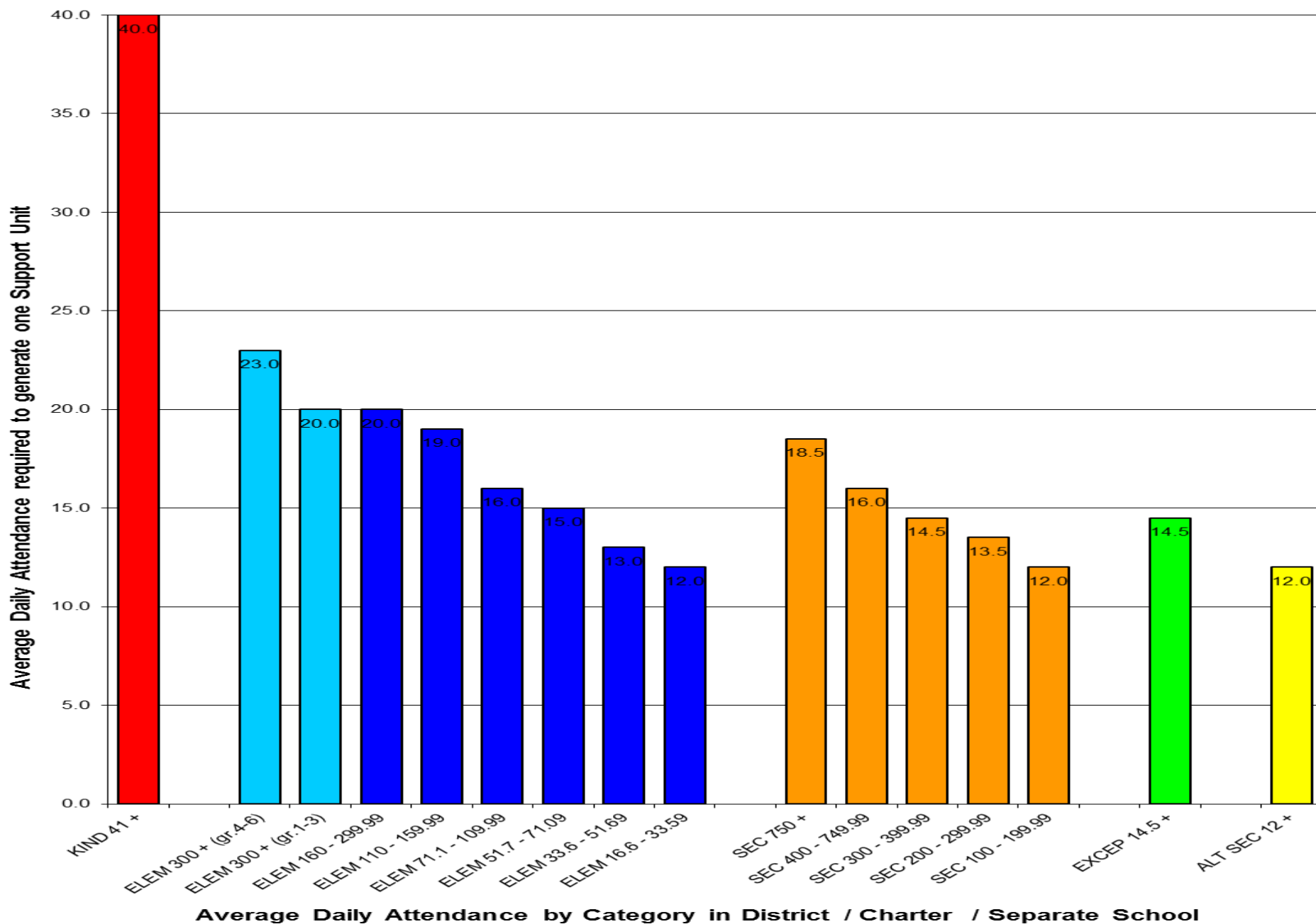
COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5	1 or more as computed
12 --- 13.99.....	---	1
8 --- 11.99.....	--- .....	.75
4 --- 7.99.....	--- .....	.5
.01 --- 3.99.....	--- .....	.25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	1 or more as computed

Support Units



Effective Date: 6/25/2013

Page: 1

Idaho State Department of Education

Attendance/Enrollment System

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Current Year Support Unit Calculation

School Year: 2012 - 2013

Report Type: First Reporting Period

414 KIMBERLY DISTRICT

	Days/Sessions First Reporting Period	Aggregate Attendance	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative	21.00	2,480.50	118.12		118.12 /	40.0 =	2.95
Elementary 1-3 Administrative	42.00	14,887.50	354.46	(29.22)	325.24 /	20.0 =	16.26
Elementary 4-6 Administrative	42.00	15,943.50	379.61	(23.46)	356.15 /	23.0 =	15.48
Secondary Administrative	41.42	26,538.50	640.72	(37.73)	602.99 /	16.0 =	37.69
Exceptional Education							
Exceptional Preschool					25.03		
Exceptional Elementary					52.68		
Exceptional Secondary					37.73		
Exceptional Education Total					115.44 /	14.5 =	7.96
Total Support Units							80.34
Protected Support Unit Adjustment: -0.14%							-0.11
Total Support Units (adjusted for protection)							80.23

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term	Average Daily Attendance (A.D.A.)	1st Rpt Period
Preschool (Special Ed)	25.03	Preschool (Special Ed)	25.03
Kindergarten	114.71	Kindergarten	118.12
Elementary	676.29	Elementary	681.39
Secondary	592.18	Secondary	602.99
Exceptional	90.41	Exceptional	90.41
Alternative Secondary		Alternative Secondary	
Total	1,498.62	Total	1,517.94
Summer Alternative Secondary		Summer Alternative Secondary	
Summer Juvenile Detention		Summer Juvenile Detention	

Effective Date: 7/15/2013

Page: 1

Idaho State Department of Education

Attendance/Enrollment System

Current Year Support Unit Calculation

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School Year: 2012 - 2013

Report Type: Best 28 Weeks

414 KIMBERLY DISTRICT

	Days/Sessions		Aggregate		Special	Adjusted	Unit	Support
	Term	Best 28 Weeks	Attendance	A.D.A	Education	A.D.A	Divisor	Units
Kindergarten Administrative	75.00	63.00	7,280.63	115.57		115.57 /	40.0 =	2.89
Elementary 1-3 Administrative	150.00	129.00	45,971.00	356.36	(29.22)	327.14 /	20.0 =	16.36
Elementary 4-6 Administrative	150.00	129.00	48,521.01	376.13	(23.46)	352.67 /	23.0 =	15.33
Secondary Administrative	147.93	127.20	80,434.51	632.35	(37.73)	594.62 /	16.0 =	37.16
Exceptional Education								
Exceptional Preschool						25.03		
Exceptional Elementary						52.68		
Exceptional Secondary						37.73		
Exceptional Education Total						115.44 /	14.5 =	7.96
Total Support Units								79.70
Protected Support Unit Adjustment: -0.14%								-0.11
Total Support Units (adjusted for protection)								79.59

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term
Preschool (Special Ed)	25.03
Kindergarten	114.71
Elementary	676.29
Secondary	592.18
Exceptional	90.41
Alternative Secondary	
Total	1,498.62
Summer Alternative Secondary	
Summer Juvenile Detention	

Average Daily Attendance (A.D.A.)	Best 28 Weeks
Preschool (Special Ed)	25.03
Kindergarten	115.57
Elementary	679.81
Secondary	594.62
Exceptional	90.41
Alternative Secondary	
Total	1,505.44
Summer Alternative Secondary	
Summer Juvenile Detention	

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. ---Each instructional and administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

Years	BA	BA + 12	BA + 24	MA BA + 36	MA + 12 BA + 48	MA + 24 BA + 60	MA + 36 ES / DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

In determining the experience factor, the actual years of teaching or administrative service in a public school, in an accredited private or parochial school, or beginning in the 2005-06 school year and thereafter in an accredited college or university shall be credited.

In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by the state board of education or a regional accrediting association, shall be allowed. Instructional staff whose initial certificate is an occupational specialist certificate shall be treated as BA degree prepared instructional staff. Credits earned by such occupational specialist instructional staff after initial certification shall be credited toward the education factor.

Idaho State Department of Education
Basic Education Staffing System
Salary Based Apportionment and Benefit Apportionment
Computation

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School Year: 2012 - 2013

District 414 KIMBERLY DISTRICT

Revised July 15, 2013

Statewide Information:

Statewide Administrative Staff Index	1.82734	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.53069	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	18.04%	

District Information:

District Administrative Staff Index	1.86361
District Admin. Staff Index (adjusted for cap)	1.86361
District Instructional Staff Index	1.56489
District Instr. Staff Index (adjusted for cap)	1.56489
District February Support Units:	80.23

	Staff Ratio	Calculated FTE	< 40 Units then + 0.5	< 20 Units then + 0.5	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
		(Units x a)				(b + c + d + e)					(i x j)	(h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administrative	0.07500	6.01725	0.00000			6.01725	5.05000	6.01725	1.86361	31,833.00	59,324.14	356,968.17
								col (f)				
Instructional	1.10000	88.25300	0.00000	0.00000	0.00000	88.25300	82.31000	88.25300	1.56489	23,123.00	36,185.02	3,193,436.64
								smaller of (f) or (g)/90.5%				
Non-Certified	0.37500	30.08625				30.08625	69.37910			19,058.00		
TOTAL:						124.35650	156.73910					

	Noncertified Preliminary Salary Based Apportionment	Salary Alloc for Beginning Instructional Staff FTE	Salary Based Apportionment	33-1004E(4) Adjustment 1.67%	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment & Allowances
	(f x j)	(Min 30,500)	(l + m + n)	o x 98.33%	q	Smaller: o or q	r x 18.04%	(Max 15%)				
	m	n	o	p	q	r	s	t	u	v	w	x
Administrative			356,968.17	351,006.80	337,082.45					337,082.45	351,006.80	351,006.80
										smaller of (p or q)	col (p)	col (w)
Instructional		137,337.85	3,330,774.49	3,275,150.56	3,577,094.40			0.00	0.00	3,275,150.56	3,275,150.56	3,275,150.56
										smaller of [p or (q / .905)] + t + u	[(f X k) + n] * .9833	Smaller: v or w
Non-Certified	573,383.75		573,383.75	563,808.24	1,634,367.22					563,808.24	563,808.24	563,808.24
										smaller of (p or q)	col (p)	col (w)
TOTAL:			4,261,126.42	4,189,965.60	5,548,544.07	4,189,965.60	755,869.79	0.00	0.00			4,189,965.60

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Estimated Average Index 2013-2014	(C) Base Salaries FY 2014 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) x (C)	(E) Statewide Average Salary Apportionment Per Unit (A) x (D)	(F) Benefit Apportionment Per Unit (E) x 18.97%
Instructional Staff	1.100	1.57516	\$23,123	\$36,422	\$40,064	\$7,600
Minimum Salary				\$1,231	\$1,354	\$257
Instructional Base plus Minimum				\$37,653	\$41,418	\$7,857
Administrative Staff	0.075	1.84778	\$31,833	\$58,821	\$4,412	\$837
Noncertified Staff	0.375	N/A	\$19,058	\$19,058	\$7,147	\$1,356
Total					\$52,977	\$10,050

Benefit Apportionment

PERSI Employer Rate	11.32%
Social Security	6.20%
Medicare	1.45%
	<u>18.97%</u>

Estimated Per Unit Dollar Equivalent

Statewide Average Salary Apportionment	\$52,977
Benefit Apportionment	10,050
Entitlement (Distribution Factor FY 2014)	20,000
Total	<u>\$83,027</u>

	Per Kindergarten student (40)	\$2,075.68
≥ 300	Per Elementary 1-3 student (20)	\$4,151.35
	Per Elementary 4-6 student (23)	\$3,609.87
160 to 299.99	Per Elementary 1-6 student (20)	\$4,151.35
110 to 159.99	Per Elementary 1-6 student (19)	\$4,369.84
71.1 to 109.99	Per Elementary 1-6 student (16)	\$5,189.19
51.7 to 71.99	Per Elementary 1-6 student (15)	\$5,535.13
33.6 to 51.69	Per Elementary 1-6 student (13)	\$6,386.69
16.6 to 33.59	Per Elementary 1-6 student (12)	\$6,918.92
≥ 750	Per Secondary 7-12 student (18.5)	\$4,487.95
400 to 749.99	Per Secondary 7-12 student (16)	\$5,189.19
300 to 399.99	Per Secondary 7-12 student (14.5)	\$5,726.00
200 to 299.99	Per Secondary 7-12 student (13.5)	\$6,150.15
100 to 199.99	Per Secondary 7-12 student (12)	\$6,918.92
	Per Exceptional student (14.5)	\$5,726.00
	Per Alternative Secondary student (12)	\$6,918.92

1	APPROPRIATION / REQUEST
a.	GENERAL FUND REVENUE
	STATE DEDICATED REVENUE
b.	Endowment / Lands
c.	Miscellaneous Revenues
d.	Lottery Dividend
e.	Bond Levy Equalization Fund
f.	Interest on Cooperative Fund
g.	Cigarette and Lottery Taxes
	TOTAL DEDICATED REVENUE
	TOTAL STATE REVENUES
h.	Title 8 ARRA Federal Stimulus Funds
i.	Other Federal Funds
	TOTAL FEDERAL REVENUES
	TOTAL REVENUES
2	PROGRAM DISTRIBUTION
a.	Transportation
b.	Border Contracts
c.	Exceptional Contracts and Tuition Equivalents
d.	Salary-based Apportionment
e.	State-Paid Employee Benefits
f.	Pay for Performance (including State-paid EB)
g.	Excellence in Teaching Awards (including State-paid EB)
h.	Teacher Incentive Award (Nat'l Bd Cert)
i.	Idaho Safe and Drug-Free Schools
j.	Bond Levy Equalization Support Program
k.	Idaho Digital Learning Academy
l.	School Facilities Funding (lottery)
m.	School Facilities Maintenance Match
n.	Dual Credit for Early Completers
o.	High School Redesign - Math / Science
p.	Technology
q.	Technology Pilot Projects
r.	Laptops / Maintenance
s.	District IT Staffing
t.	Instructional Management System (JKAF)
u.	Professional Development (JKAF)
v.	Student Achievement Assessments
w.	Math Initiative, Reading Initiative, Remediation
x.	Limited English Proficient (LEP)
y.	Master Advancement Pilot Program (MAPP)
z.	Eight in Six Program
aa.	Administrative Evaluation
ab.	Safe Schools Task Force
ac.	Idaho Core Standards Professional Development
ad.	Federal Funds for Local School Districts
	TOTAL DISTRIBUTIONS
3	Education Stabilization Funds
4	NET STATE FUNDING AVAILABLE
5	SUPPORT UNITS
6	DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)

Appropriation 2012-2013	Appropriation 2013-2014	\$ Change	% Change
\$1,272,430,700	\$1,300,826,700	\$28,396,000	2.2%
\$31,292,400	\$31,292,400	\$0	0.0%
9,000,000	7,500,000	(1,500,000)	-16.7%
21,323,000	25,500,000	4,177,000	19.6%
0	5,204,400	5,204,400	NA
350,000	150,000	(200,000)	-57.1%
4,700,000	4,700,000	0	0.0%
\$66,665,400	\$74,346,800	\$7,681,400	11.5%
\$1,339,096,100	\$1,375,173,500	\$36,077,400	2.7%
\$5,000,000	\$0	(\$5,000,000)	-100.0%
\$215,000,000	\$215,000,000	\$0	0.0%
\$220,000,000	\$215,000,000	(\$5,000,000)	-2.3%
\$1,559,096,100	\$1,590,173,500	\$31,077,400	2.0%
\$69,973,600	\$67,941,100	(\$2,032,500)	-2.9%
1,300,000	1,300,000	0	0.0%
5,943,300	5,396,000	(547,300)	-9.2%
743,437,200	767,632,000	24,194,800	3.3%
135,116,100	146,619,800	11,503,700	8.5%
38,774,600	0	(38,774,600)	-100.0%
0	21,000,000	21,000,000	NA
0	111,000	111,000	NA
318,600	368,600	50,000	15.7%
17,400,000	17,400,000	0	0.0%
5,031,000	6,526,900	1,495,900	29.7%
0	5,659,500	5,659,500	NA
0	858,000	858,000	NA
842,400	250,000	(592,400)	-70.3%
4,850,000	4,850,000	0	0.0%
13,613,900	10,400,000	(3,213,900)	-23.6%
0	3,000,000	3,000,000	NA
2,558,800	0	(2,558,800)	-100.0%
2,500,000	2,500,000	0	0.0%
0	4,500,000	4,500,000	NA
0	150,000	150,000	NA
963,500	1,703,500	740,000	76.8%
9,400,000	10,500,000	1,100,000	11.7%
4,000,000	4,000,000	0	0.0%
0	250,000	250,000	NA
0	140,600	140,600	NA
0	300,000	300,000	NA
0	100,000	100,000	NA
0	3,755,000	3,755,000	NA
220,000,000	215,000,000	(5,000,000)	-2.3%
\$1,276,023,000	\$1,302,212,000	\$26,189,000	2.1%
\$0	\$0	\$0	NA
\$283,073,100	\$287,961,500	\$4,888,400	1.7%
14,365.0	14,398.0	33.0	0.2%
\$19,706	\$20,000	\$294	1.5%

STATE SCHOOL SUPPORT PROGRAM
DISTRIBUTION SCHEDULE (Idaho Code 33-1009)
2013-2014 School Year

REGULAR SUPPORT PROGRAM

Distribution Date	Public School Support	Public School Income / Dedicated *	Total Available	Percent
Aug-15-2013 **	\$351,427,480	11,490,500	\$362,917,980	28.97%
Oct-01-2013 **	362,917,980		362,917,980	28.97%
Nov-15-2013 **	241,945,320		241,945,320	19.31%
Feb-14-2014	120,972,660	10,780,950	131,753,610	10.52%
May-15-2014	120,972,660	10,780,950	131,753,610	10.52%
Jul-15-2014		21,561,900	21,561,900	1.71%
	<u>\$1,198,236,100</u>	<u>\$54,614,300</u>	<u>\$1,252,850,400</u>	<u>100.00%</u>

SPECIAL DISTRIBUTIONS (General Fund only)

\$22,000,000	Charter School Advance payments
21,000,000	Differentiated Pay
10,500,000	Remediation, IRI, Math Initiative
10,400,000	Classroom Technology, Wireless, Internet-based Portal
7,538,700	Idaho Educational Services for the Deaf and Blind
6,526,900	Idaho Digital Learning Academy
4,850,000	High School Redesign - Math / Science
4,500,000	Instructional Management System
4,000,000	Limited English Proficiency
3,755,000	Idaho Core Standards Professional Development
3,695,600	Bond Levy Equalization Support Program
3,000,000	Technology Pilot Projects
2,500,000	District IT Staffing
2,000,000	Unemployment
1,703,500	High School Redesign - College Entrance Exams
858,000	School Facilities Maintenance Match
300,000	Administrative Evaluation
250,000	Dual Credit for Early Completers
250,000	Mastery Advancement Program
150,000	Professional Development (JKAF)
140,600	8 in 6 Program
111,000	National Board Certified Incentives
100,000	Safe Schools Task Force
<u>\$110,129,300</u>	Total

* Estimated revenues which may be available on the dates indicated.

** Payments made to school districts and charter schools in August, October and November are advance payments for the current year and will be based upon payments from the public school income fund for the preceding school year. Each school district or charter school shall receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payment to all school districts and charter schools for the preceding year.

FOUNDATION PROGRAM CALCULATION

JULY 15, 2013

Kimberly School District # 414

1. UNITS	79.59
2. ENTITLEMENT @ \$19,706.00 per unit	\$1,568,400.54
3. SALARY APPORTIONMENT	4,189,965.60
4. BENEFIT APPORTIONMENT	755,869.79
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	4,056.12
7. TRANSPORTATION	226,060.00
8. ADJUSTMENTS	15,582.76
9. TOTAL SUPPORT (lines 2 through 8)	\$6,759,934.81
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$6,759,934.81
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12a. AUGUST 15 PAYMENT (General Funds)	1,804,592.00
12b. AUGUST 15 PAYMENT (Lottery / Interest on Cooperative Fund)	88,622.00
13. OCTOBER 1 PAYMENT	1,892,281.00
14. NOVEMBER 15 PAYMENT (General Funds)	1,273,336.00
15. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	714,382.66
16. MAY 15 PAYMENT (General Funds / Dedicated)	909,431.44
17. PAID-TO-DATE	\$6,682,645.10
18. AMOUNT DUE THIS PAYMENT	\$77,289.71
19. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)	
Pay for Performance (includes State-paid Employee Benefits)	204,255.43
Bond Levy Equalization Support Program	162,805.47
Classroom Technology	45,527.00
Dual Credit for Early Graduates	15,590.00
High School Redesign - Math / Science	42,923.00
IT Staffing	10,186.00
Idaho Reading Initiative	11,957.84
Limited English Proficient (LEP)	9,519.00
Limited English Proficient (LEP) Grant	0.00
Master Advancement Pilot Program (MAPP)	0.00
Remediation	14,546.00
Unemployment Insurance (paid directly to DOL fbo school district)	7,173.10
20. RATIO	0.005519071